

**2013 DRAFTING REQUEST**

**Bill**

Received: 2/4/2013 Received By: jkreye  
 Wanted: As time permits Same as LRB:  
 For: Janet Bewley (608) 266-7690 By/Representing: lori  
 May Contact: Drafter: jkreye  
 Subject: Tax, Property - exemption Addl. Drafters:  
 Extra Copies:

Submit via email: YES  
 Requester's email: Rep.Bewley@legis.wisconsin.gov  
 Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov

**Pre Topic:**

No specific pre topic given

**Topic:**

Exemption from county property tax levy for municipalities that levy for airports or public health or economic development services

**Instructions:**

See attached

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	jkreye 3/13/2013	evinz 2/21/2013	jfrantze 2/21/2013	_____	rose 2/21/2013		State S&L Tax
/P2	jkreye 3/19/2013	evinz 3/13/2013	rschluet 3/13/2013	_____	rose 3/13/2013		State S&L Tax
/P3	jkreye	evinz	jfrantze	_____	rose		State

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	5/31/2013	3/19/2013	3/19/2013	_____	3/19/2013		S&L Tax
/1		evinz 5/31/2013	rschluet 5/31/2013	_____	sbasford 5/31/2013	mbarman 9/6/2013	State S&L Tax

FE Sent For:

*at  
intro*

<END>

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Exemption from county property tax levy for municipalities that levy for airports or public health or economic development services

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### Instructions:

See attached

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/P3	jkreye	evinz	jfrantze	_____	srose		State

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Extra Copies:

Submit via email: **YES**  
Requester's email: **Rep.Bewley@legis.wisconsin.gov**  
Carbon copy (CC) to: **joseph.kreye@legis.wisconsin.gov**

---

#### Pre Topic:

No specific pre topic given

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#### Topic:

Exemption from county property tax levy for municipalities that levy for airports or public health or economic development services ✓

---

#### Instructions:

See attached

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/P3		evinz	jfrantze 	_____	srose		State

Vers. Drafted

Reviewed  
3/19/2013

Typed  
3/19/2013

Proofed  
\_\_\_\_\_

Submitted  
3/19/2013

Jacketed

Required  
S&L  
Tax

FE Sent For:

1 eev  
5/31/13

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Exemption from county property tax levy for municipalities that levy for airports or public health or economic development services

Instructions:

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1p3 eev 3/19/13  
 JF  
 3/13

FE Sent For:

**<END>**

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### Instructions:

See attached

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3/13/13  
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See attached

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/P1	jkreye	1/pl eev 2/21/13	Jf	2/21			

FE Sent For:

<END>

**Kreye, Joseph**

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**From:** Youngman, Lori  
**Sent:** Monday, February 04, 2013 11:09 AM  
**To:** Kreye, Joseph  
**Subject:** Rep. Bewley drafting request  
**Attachments:** Proposed Levy Exemption Language.pdf

Joe,

Attached is language for the levy exemption bill Rep. Bewley would like drafted.

Please contact me if you have any questions or need more information.

Thank you.

*Lori Youngman  
Office of Rep. Janet Bewley  
PO Box 8952  
Madison, WI 53708  
1-888-534-0074*

**Proposed Levy Exemption Language**

The county board of a county expending money for airports, public health and economic development services to its inhabitants may levy a tax to provide funds for such services and shall include any amount of tax under this subsection in the amount of taxes determined to be levied under s. 70.62 (1).

2) (a) In this subsection, airport, public health and economic development funds means the funds raised by the city, village or town by tax levy or appropriation.

(b) Except as provided elsewhere, any city, village or town in a county levying a tax for airports, public health and/or economic development services under sub (1) shall, upon written application to the county board of the county, be exempted from the tax levy, or that portion thereof, if the city, village or town making the application levies a tax for airports, public health services and/or economic development and appropriates and expends for airport services, public health services and/or economic development services during the year for which the county tax levy is made a sum at least equal to the amount calculated as follows:

*<adopt and adapt language in 43.64 (2) (b) 1 and 2 – related to the calculation to determine town expenditure on above identified services>*

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eev

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

SA ✓  
ref N/A

in 2-4-13

gen cat taxes

1 AN ACT <sup>gen cat</sup> relating to: an exemption from the county property tax levy for  
 2 municipalities that levy <sup>taxes</sup> for airports or for public health or economic  
 3 development services.

***Analysis by the Legislative Reference Bureau***

Under this bill, a city, village, or town is exempt from the county property tax levy related to operating or maintaining, or providing services to, an airport or for public health or economic development services, if the city, village, or town levies a tax for the same purposes and in an amount that is proportionate to the amount the county levies for those purposes.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

4 SECTION 1. 70.62 (4) of the statutes is created to read:

5 70.62 (4) EXEMPTION FROM LEVY. If a county levies a tax under sub. (1) for  
6 operating or maintaining, or providing services to, an airport or for public health or

**SECTION 1**

1 economic development services, a city, village, or town located in the county shall be  
2 exempt from the taxes levied for such purposes if the city, village, or town applies to  
3 the county for an exemption and the city, village, or town provides documentation  
4 with the application that indicates that the city, village, or town levies a tax for the  
5 same purpose that is at least equal to the amount calculated as follows:

6 (a) Divide the amount of tax the county levied in the prior year for operating  
7 or maintaining, or providing services to, an airport or for public health or economic  
8 development services, less any amount levied for capital expenditures, by the  
9 equalized valuation of property in that area of the county that was subject to the  
10 county property tax levy for such services in the prior year.

11 (b) Multiply the amount determined under par. (a) by the equalized valuation  
12 of property in the city, village, or town for the current year.

**SECTION 2. Initial applicability.**

14 (1) This act first applies to the property tax assessments as of January 1, 2013.

15 (END)

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-1490/P1dn

JK:.....

eev

date

Representative Bewley:

Please review this draft carefully to ensure that it is consistent with your intent. The exemption in the bill is similar to the one under s. 43.64 (2), which is related to the county tax levied for library services.

Please note that the phrase "economic development services" is somewhat vague and, therefore, subject to interpretation. You may want to elaborate on what would constitute an "economic development service".

Joseph T. Kreye  
Senior Legislative Attorney  
Phone: (608) 266-2263  
E-mail: joseph.kreye@legis.wisconsin.gov

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-1490/P1dn  
JK:eev:jf

February 21, 2013

Representative Bewley:

Please review this draft carefully to ensure that it is consistent with your intent. The exemption in the bill is similar to the one under s. 43.64 (2), which is related to the county tax levied for library services.

Please note that the phrase "economic development services" is somewhat vague and, therefore, subject to interpretation. You may want to elaborate on what would constitute an "economic development service."

Joseph T. Kreye  
Senior Legislative Attorney  
Phone: (608) 266-2263  
E-mail: [joseph.kreye@legis.wisconsin.gov](mailto:joseph.kreye@legis.wisconsin.gov)



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-1490/P1

JK:eev:jf

stays RMR

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

m 3-13-13

SOON

D-N

reyn

1 AN ACT *to create* 70.62 (4) of the statutes; **relating to:** an exemption from the  
2 county property tax levy for municipalities that levy taxes for airports or for  
3 public health or economic development services.

***Analysis by the Legislative Reference Bureau***

Under this bill, a city, village, or town is exempt from the county property tax levy related to operating or maintaining, or providing services to, an airport or for public health or economic development services, if the city, village, or town levies a tax for the same purposes and in an amount that is proportionate to the amount the county levies for those purposes.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

4 SECTION 1. 70.62 (4) of the statutes is created to read: (a)  
5 70.62 (4) EXEMPTION FROM LEVY. (If a county levies a tax under sub. (1) for  
6 operating or maintaining, or providing services to, an airport or for public health or

services

SECTION 1

1 economic development services, a city, village, or town located in the county shall be  
 2 exempt from the taxes levied for such purposes if the city, village, or town applies to  
 3 the county for an exemption and the city, village, or town provides documentation  
 4 with the application that indicates that the city, village, or town levies a tax for the  
 5 same purpose that is at least equal to the amount calculated as follows:

6 (a) <sup>1,</sup> Divide the amount of tax the county levied in the prior year for operating  
 7 or maintaining, or providing services to, an airport <sup>or</sup> for public health <sup>services</sup> or economic  
 8 development services, less any amount levied for capital expenditures, by the  
 9 equalized valuation of property in that area of the county that was subject to the  
 10 county property tax levy for such services in the prior year.

11 (b) <sup>2,</sup> Multiply the amount determined under <sup>subd. 1.</sup> par. (a) by the equalized valuation  
 12 of property in the city, village, or town for the current year.

**SECTION 2. Initial applicability.**

(1) This act first applies to the property tax assessments as of January 1, 2013.

(END)

Insert 2-12

**2013-2014 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-1490/P2ins  
JK:eev:jf

**Insert 2 - 12**

1           (b) For purposes of par. (a), “public health services” includes emergency fire,  
2 ambulance, and medical services and operating or maintaining a community health  
3 care clinic. For purposes of par. (a), “economic development services” includes  
4 providing community, business, and economic development information and  
5 assistance services and programs, loans, surveys, design assistance, site preparation  
6 and infrastructure for brownfield development, administrative assistance, and  
7 permitting assistance.

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-1490/P2dn

JK:eev:jf

stays

date

Representative Bewley:

Please review this draft carefully to ensure that it is consistent with your intent. This version is based on information contained in the email sent by Lori Youngman on March 13, 2013.

Joseph T. Kreye  
Senior Legislative Attorney  
Phone: (608) 266-2263  
E-mail: [joseph.kreye@legis.wisconsin.gov](mailto:joseph.kreye@legis.wisconsin.gov)

## Kreye, Joseph

---

**From:** Youngman, Lori  
**Sent:** Wednesday, March 13, 2013 9:23 AM  
**To:** Kreye, Joseph  
**Subject:** RE: Rep. Bewley draft

Joe,

Our constituent has more specific language for services:

*Operating or maintaining, or providing services to, an airport, community health clinic, emergency fire, ambulance and medical services, and community, business and economic development information and assistance services and programs – including, but not limited to: loans, surveys, design assistance, site preparation and infrastructure (brown field development), and administrative and permitting assistance - a city, village or town located in the county shall be exempt for the taxes levied for such purposes if the city, village or town applies to the county for an exemption and the city, village or town levies a tax for the same purpose that is at least equal to the amount calculated as follows*

Let me know if this will work. Thank you.

Lori Youngman  
Office of Rep. Janet Bewley  
PO Box 8952  
Madison, WI 53708  
1-888-534-0074

---

**From:** Kreye, Joseph  
**Sent:** Friday, February 22, 2013 10:22 AM  
**To:** Youngman, Lori  
**Subject:** RE: Rep. Bewley draft

Lori,

I don't have any recommendation for that, but if there are specific services that should be excluded, it would be better to just list them rather than leave that to interpretation.

The problem is I'm not sure what an "economic development service" is. And I'm not sure that the local assessor or DOR will know either. Are you working with a constituent who has something specific in mind?

Joe

**Joseph T. Kreye**  
Senior Legislative Attorney  
Legislative Reference Bureau  
608 266 2263

---

**From:** Youngman, Lori  
**Sent:** Friday, February 22, 2013 10:16 AM

**To:** Kreye, Joseph  
**Subject:** Rep. Bewley draft

Joe,

Thank you for the draft relating to an exemption from the county property tax levy for municipalities, LRB 1490. In your drafter's note you mention that "economic development services" is vague. Do you have any recommendation for tightening the language?

*Lori Youngman  
Office of Rep. Janet Bewley  
PO Box 8952  
Madison, WI 53708  
1-888-534-0074*

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-1490/P2dn  
JK:eev:rs

March 13, 2013

Representative Bewley:

Please review this draft carefully to ensure that it is consistent with your intent. This version is based on information contained in the email sent by Lori Youngman on March 13, 2013.

Joseph T. Kreye  
Senior Legislative Attorney  
Phone: (608) 266-2263  
E-mail: [joseph.kreye@legis.wisconsin.gov](mailto:joseph.kreye@legis.wisconsin.gov)

**Kreye, Joseph**

---

**From:** Youngman, Lori  
**Sent:** Tuesday, March 19, 2013 12:11 PM  
**To:** Kreye, Joseph  
**Subject:** LRB 1490/P2

Joe,

Can we narrow the draft so it will apply only to Madeline and Washington Islands?

*Lori Youngman  
Office of Rep. Janet Bewley  
PO Box 8952  
Madison, WI 53708  
1-888-534-0074*



Staus RMR

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

in 3-19-13  
due 3-26-13

~~Washington Island~~  
on Madeline Island and Washington Island  
located on Madeline Island  
or Washington Island

1 **AN ACT to create** 70.62 (4) of the statutes; **relating to:** an exemption from the  
2 county property tax levy for municipalities that levy taxes for airports or for  
3 public health or economic development services.

***Analysis by the Legislative Reference Bureau***

Under this bill, a city, village, or town is exempt from the county property tax levy related to operating or maintaining, or providing services to, an airport or for public health or economic development services, if the city, village, or town levies a tax for the same purposes and in an amount that is proportionate to the amount the county levies for those purposes.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

4 **SECTION 1.** 70.62 (4) of the statutes is created to read:  
5 70.62 (4) EXEMPTION FROM LEVY. (a) If a county levies a tax under sub. (1) for  
6 operating or maintaining, or providing services to, an airport, for public health

and on Madeline Island  
or Washington Island,

1 services, or economic development services, a city, village, or town located in the  
2 county shall be exempt from the taxes levied for such purposes if the city, village, or  
3 town applies to the county for an exemption and the city, village, or town provides  
4 documentation with the application that indicates that the city, village, or town  
5 levies a tax for the same purpose that is at least equal to the amount calculated as  
6 follows:

7 1. Divide the amount of tax the county levied in the prior year for operating or  
8 maintaining, or providing services to, an airport, for public health services, or  
9 economic development services, less any amount levied for capital expenditures, by  
10 the equalized valuation of property in that area of the county that was subject to the  
11 county property tax levy for such services in the prior year.

12 2. Multiply the amount determined under subd. 1. by the equalized valuation  
13 of property in the city, village, or town for the current year.

14 (b) For purposes of par. (a), "public health services" includes emergency fire,  
15 ambulance, and medical services and operating or maintaining a community health  
16 care clinic. For purposes of par. (a), "economic development services" includes  
17 providing community, business, and economic development information and  
18 assistance services and programs, loans, surveys, design assistance, site preparation  
19 and infrastructure for brownfield development, administrative assistance, and  
20 permitting assistance.

21 **SECTION 2. Initial applicability.**

22 (1) This act first applies to the property tax assessments as of January 1, 2013.

23

(END)



stays RMR

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

*Proloy 5-31*

*regen*

1 AN ACT *to create* 70.62 (4) of the statutes; **relating to:** an exemption from the  
2 county property tax levy for municipalities on Madeline Island and Washington  
3 Island that levy taxes for airports or for public health or economic development  
4 services.

***Analysis by the Legislative Reference Bureau***

Under this bill, a town located on Madeline Island or Washington Island is exempt from the county property tax levy related to operating or maintaining, or providing services to, an airport or for public health or economic development services, if the town levies a tax for the same purposes and in an amount that is proportionate to the amount the county levies for those purposes.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

5 SECTION 1. 70.62 (4) of the statutes is created to read:



**Parisi, Lori**

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**From:** Youngman, Lori  
**Sent:** Friday, September 06, 2013 11:29 AM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB -1490/1 Topic: Exemption from county property tax levy for municipalities that levy for airports or public health or economic development services

Please Jacket LRB -1490/1 for the ASSEMBLY.